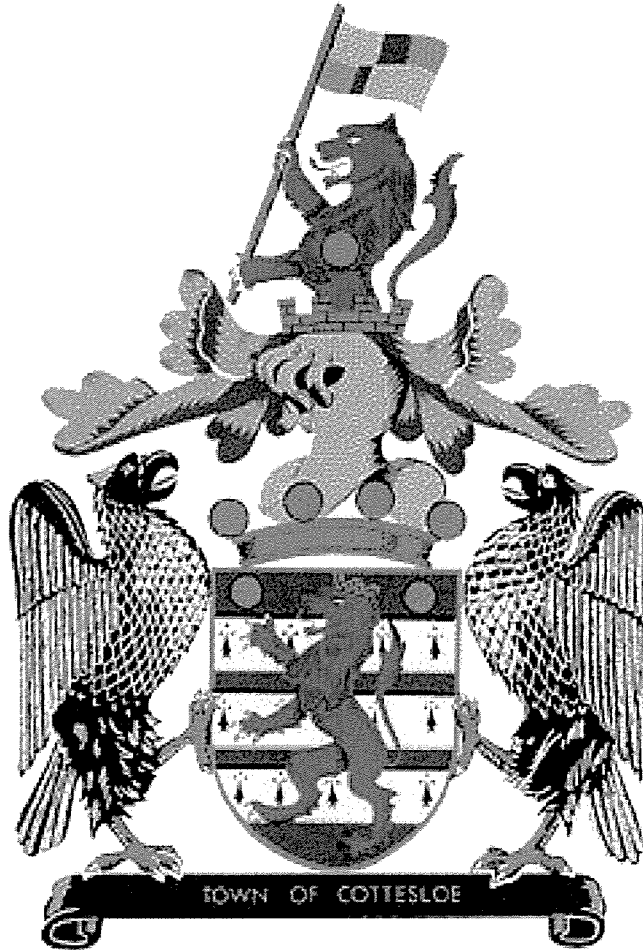


TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2015 TO 30 APRIL 2016

PRESENTED TO THE COUNCIL MEETING
ON 24 MAY 2016

TOWN OF COTTESLOE

MONTHLY FINANCIAL REPORT

For the Period Ended 30 April 2016

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

	Pages
Compilation Report	1
Monthly Summary Information	2 - 4
Statement of Financial Activity by Program	5 - 6
Statement of Financial Activity By Nature or Type	7 - 8
Statement of Financial Position	9 - 10
Statement of Capital Acquisitions and Capital Funding	11
Statement of Budget Amendments	12 - 13
Note 1 Significant Accounting Policies	14 - 20
Note 2 Explanation of Material Variances	21
Note 3 Net Current Funding Position	22
Note 4 Cash and Investments	23
Note 5 Budget Amendments	24
Note 6 Receivables	25 - 26
Note 7 Cash Backed Reserves	27
Note 8 Capital Disposals	28
Note 9 Rating Information	29
Note 10 Information on Borrowings	30
Note 11 Grants and Contributions	31
Note 12 Trust	32
Note 13 Details of Capital Acquisitions	33 - 36
Note 14 List of Accounts	37 - 43

Town of Cottesloe

Compilation Report

For the Period Ended 30 April 2016

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5. No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on pages 5 and 6 and shows a surplus as at 30 April 2016 of \$2,387,606.

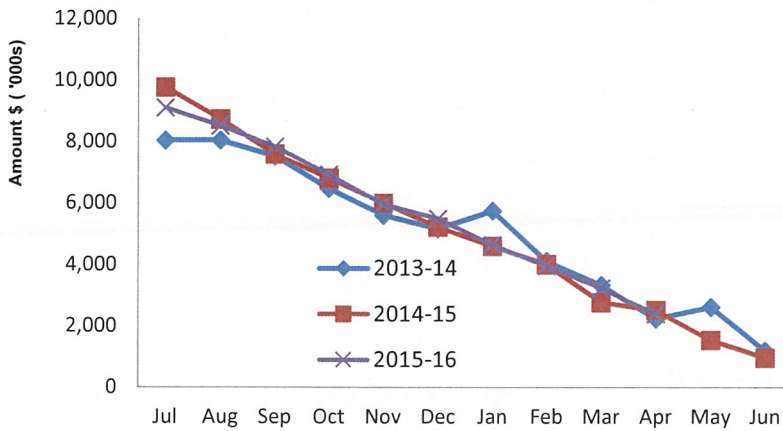
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Wayne Richards
Reviewed by: Garry Bird
Date prepared: 10/05/2016

Town of Cottesloe
Monthly Summary Information
For the Period Ended 30 April 2016

Liquidity Over the Year (Refer Note 3)



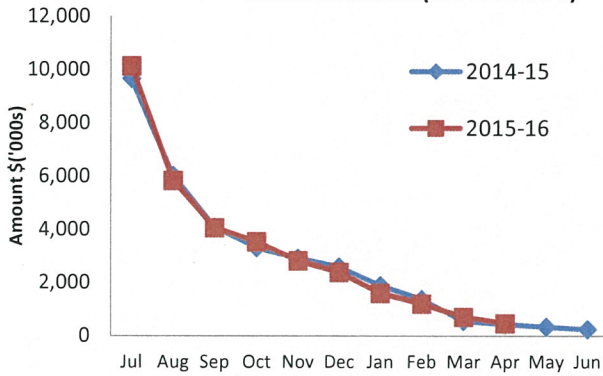
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 3,012,998
Restricted	<u>\$ 11,533,026</u>
	<u>\$ 14,546,024</u>

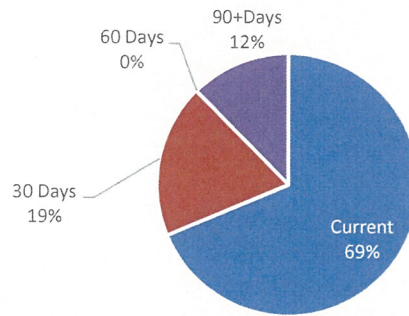
Receivables

Rates	\$ 463,791
Other	<u>\$ 121,141</u>
	<u>\$ 584,932</u>

Rates Receivable (Refer Note 6)



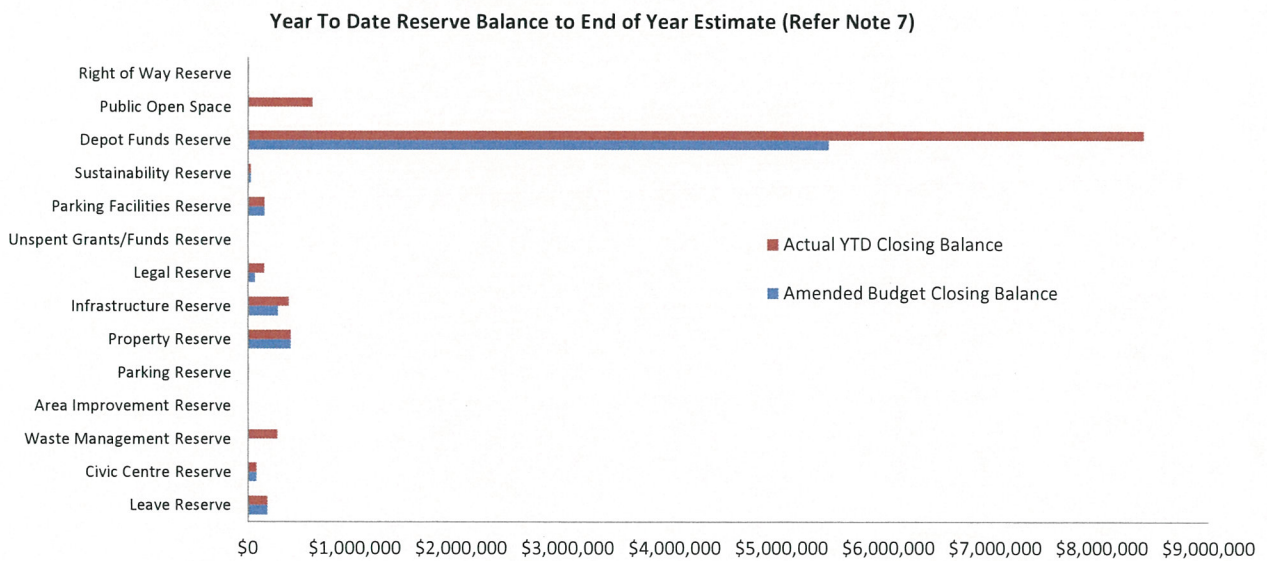
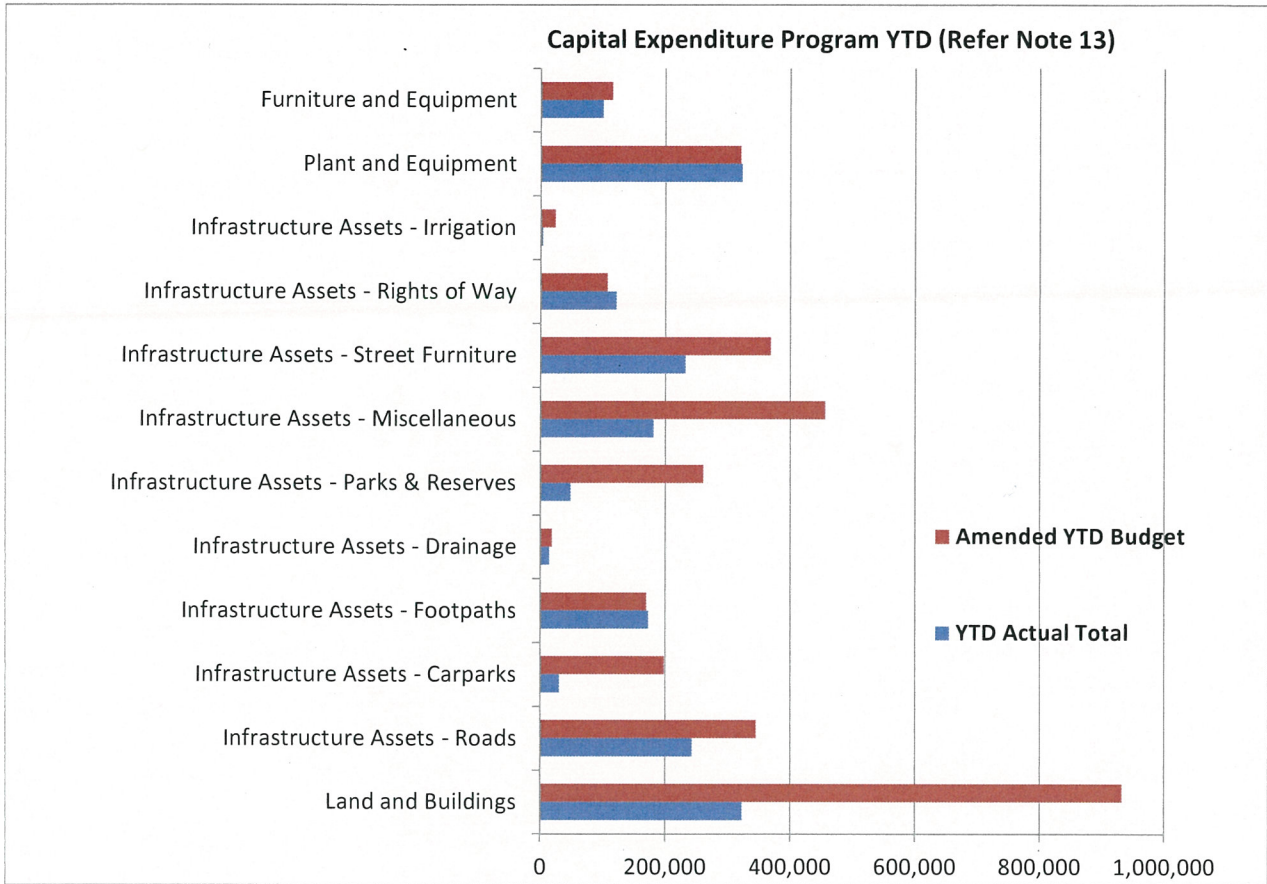
**Accounts Receivable Ageing (non- rates)
(Refer Note 6)**



Comments

This information is to be read in conjunction with the accompanying Financial Statements and notes.

Town of Cottesloe
Monthly Summary Information
For the Period Ended 30 April 2016



Comments

This information is to be read in conjunction with the accompanying Financial Statements and notes.

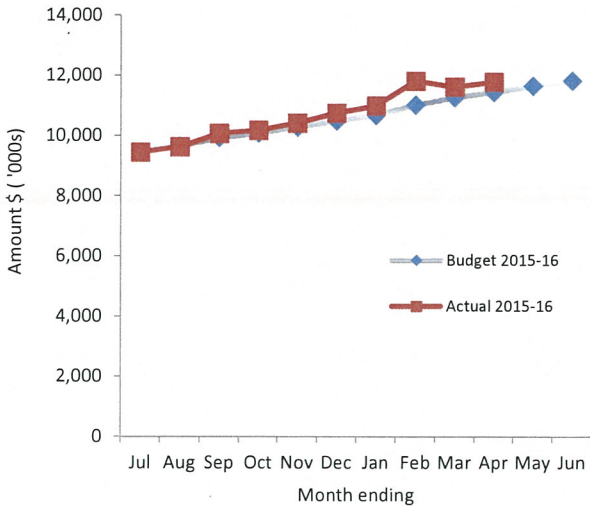
Town of Cottesloe

Monthly Summary Information

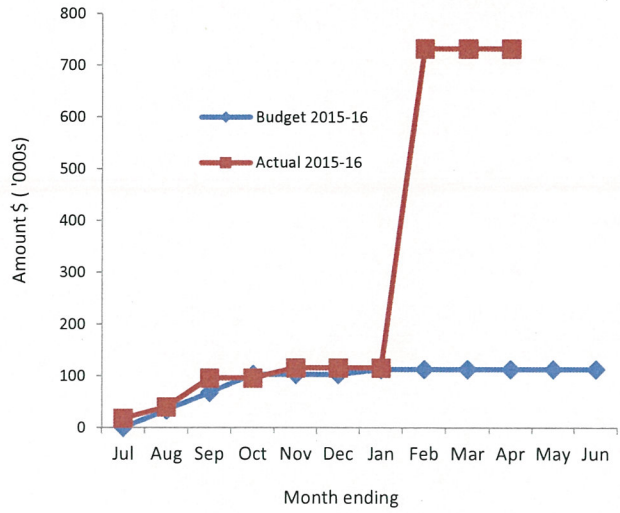
For the Period Ended 30 April 2016

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

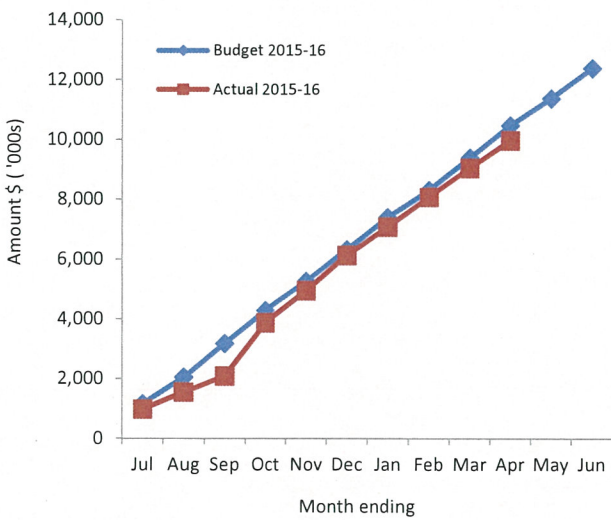


Budget Capital Revenue -v- Actual (Refer Note 2)

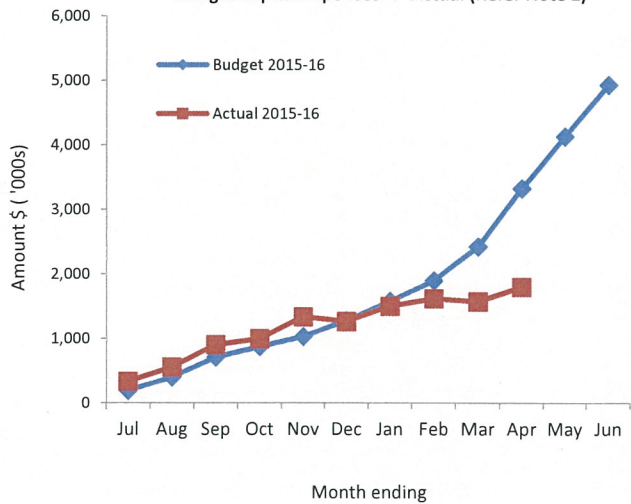


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



Comments

This information is to be read in conjunction with the accompanying Financial Statements and notes.

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2016

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Operating Revenues						
General Purpose Funding - Rates	9	9,248,971	9,164,072	9,164,072	84,899	1%
General Purpose Funding - Other		528,209	596,672	735,718	(68,463)	(11%)
Governance		78,079	63,548	76,253	14,531	23%
Law, Order and Public Safety		34,473	16,454	19,000	18,019	110%
Health		79,484	82,384	84,560	(2,900)	(4%)
Education and Welfare		33,971	28,940	36,945	5,031	17%
Community Amenities		520,118	444,952	545,420	75,166	17%
Recreation and Culture		293,570	267,635	279,883	25,935	10%
Transport		860,165	628,192	705,370	231,973	37%
Economic Services		104,989	133,974	160,759	(28,985)	(22%)
Other Property and Services		212	1,960	2,350	(1,748)	(89%)
Total Operating Revenue		11,782,241	11,428,783	11,810,330	353,458	
Operating Expense						
General Purpose Funding		(204,051)	(225,324)	(268,367)	21,273	9%
Governance		(559,902)	(663,336)	(842,802)	103,434	16%
Law, Order and Public Safety		(246,874)	(260,922)	(309,760)	14,048	5%
Health		(173,059)	(205,762)	(246,873)	32,703	16%
Education and Welfare		(276,642)	(303,602)	(387,177)	26,960	9%
Community Amenities		(2,617,106)	(2,886,892)	(3,443,955)	269,786	9%
Recreation and Culture		(3,001,201)	(3,096,361)	(3,483,451)	95,160	3%
Transport		(2,603,737)	(2,509,602)	(3,011,266)	(94,135)	(4%)
Economic Services		(306,233)	(325,230)	(390,269)	18,997	6%
Other Property and Services		21,824	3,992	4,797	17,832	(447%)
Total Operating Expenditure		(9,966,981)	(10,473,039)	(12,379,123)	506,058	
Funding Balance Adjustments						
Add back Depreciation		2,075,770	2,049,926	2,459,706	25,844	1%
Adjust (Profit)/Loss on Asset Disposal	8	(34,742)	0	0	(34,742)	
Adjust Non Current Receivables		23,133	0	0	23,133	
Adjust Leave Provisions		3,741	0	0	3,741	
Net Cash from Operations		3,883,162	3,005,670	1,890,913	854,359	
Capital Revenues						
Grants, Subsidies and Contributions	11	600,000	10,000	10,000	590,000	5900%
Proceeds from Disposal of Assets	8	133,446	103,150	103,150	30,296	29%
Total Capital Revenues		733,446	113,150	113,150	620,296	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2016

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Capital Expenses						
Land and Buildings	13	(323,102)	(932,767)	(1,839,450)	609,665	65%
Infrastructure - Roads	13	(243,788)	(346,500)	(346,500)	102,712	30%
Infrastructure - Car parks	13	(30,565)	(198,850)	(198,850)	168,285	85%
Infrastructure - Footpaths	13	(173,331)	(170,750)	(170,750)	(2,581)	(2%)
Infrastructure - Drainage	13	(14,630)	(18,998)	(22,800)	4,368	23%
Infrastructure - Parks & Reserves	13	(48,319)	(261,565)	(580,500)	213,246	82%
Infrastructure - Miscellaneous	13	(181,925)	(456,396)	(683,450)	274,471	60%
Infrastructure - Street Furniture	13	(232,887)	(369,312)	(514,850)	136,425	37%
Infrastructure - Rights of Way	13	(121,604)	(107,700)	(107,700)	(13,904)	(13%)
Infrastructure - Irrigation	13	(3,941)	(23,756)	(28,500)	19,815	83%
Plant and Equipment	13	(323,772)	(321,750)	(321,750)	(2,022)	(1%)
Furniture and Equipment	13	(100,362)	(115,900)	(115,900)	15,538	13%
Total Capital Expenditure		(1,798,226)	(3,324,244)	(4,931,000)	1,526,018	
Net Cash from Capital Activities		(1,064,780)	(3,211,094)	(4,817,850)	2,146,314	
Financing						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		8,677	23,730	23,730	(15,053)	(63%)
Transfer from Reserves	7	187,471	1,711,760	3,229,264	(1,524,289)	(89%)
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	(374,012)	(374,013)	(374,013)	1	0%
Transfer to Reserves	7	(1,216,056)	(198,542)	(238,231)	(1,017,514)	(512%)
Net Cash from Financing Activities		(1,393,920)	1,162,935	2,640,750	(2,556,855)	
Net Operations, Capital and Financing		1,424,462	957,511	(286,187)	443,818	
Opening Funding Surplus(Deficit)	3	963,144	286,187	286,187	676,957	237%
Closing Funding Surplus(Deficit)	3	2,387,606	1,243,698	0	1,120,775	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 2016

	Note	YTD Actual (b) \$	Amended YTD Budget (a) \$	Amended Annual Budget \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %
Operating Revenues						
Rates	9	9,248,971	9,164,072	9,164,072	84,899	1%
Operating Grants, Subsidies and Contributions	11	118,508	230,418	312,230	(111,910)	(49%)
Fees and Charges		1,766,545	1,500,078	1,707,488	266,467	18%
Interest Earnings		389,834	347,698	412,108	42,136	12%
Other Revenue		223,163	186,517	214,432	36,646	20%
Profit on Disposal of Assets	8	35,221	0	0	35,221	
Total Operating Revenue		11,782,242	11,428,783	11,810,330	353,459	
Operating Expense						
Employee Costs		(2,861,159)	(2,896,338)	(3,421,531)	35,179	1%
Materials and Contracts		(3,543,356)	(3,854,716)	(4,739,275)	311,360	8%
Utility Charges		(252,374)	(280,352)	(330,822)	27,978	10%
Depreciation on Non-Current Assets		(2,075,770)	(2,049,926)	(2,459,706)	(25,844)	(1%)
Interest Expenses		(264,855)	(323,834)	(323,854)	58,979	18%
Insurance Expenses		(180,118)	(192,178)	(183,210)	12,060	6%
Other Expenditure		(788,871)	(875,695)	(920,725)	86,824	10%
Loss on Disposal of Assets	8	(479)	0	0	(479)	
Total Operating Expenditure		(9,966,982)	(10,473,039)	(12,379,123)	506,057	
Funding Balance Adjustments						
Add back Depreciation		2,075,770	2,049,926	2,459,706	25,844	1%
Adjust (Profit)/Loss on Asset Disposal	8	(34,742)	0	0	(34,742)	
Adjust Non Current Receivables		23,133	0	0	23,133	
Adjust Provisions		3,741	0	0	3,741	
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Capital Revenues						
Grants, Subsidies and Contributions	11	600,000	10,000	10,000	590,000	5900%
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Total Capital Revenues		733,446	113,150	113,150	620,296	
Capital Expenses						
Land and Buildings	13	(323,102)	(932,767)	(1,839,450)	609,665	65%
Infrastructure - Roads	13	(243,788)	(346,500)	(346,500)	102,712	30%
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Plant and Equipment	13	(323,772)	(321,750)	(321,750)	(2,022)	(1%)
Furniture and Equipment	13	(100,362)	(115,900)	(115,900)	15,538	13%
Total Capital Expenditure		(1,798,226)	(3,324,244)	(4,931,000)	1,526,018	
Net Cash from Capital Activities		(1,064,780)	(3,211,094)	(4,817,850)	2,146,314	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 2016

	YTD Actual (b)	Amended YTD Budget (a)	Amended Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note	\$	\$	\$	\$	%
Financing					
Proceeds from New Debentures	0	0	0	0	
Proceeds from Advances	0	0	0	0	
Self-Supporting Loan Principal	8,677	23,730	23,730	(15,053)	(63%)
Transfer from Reserves	187,471	1,711,760	3,229,264	(1,524,289)	(89%)
Advances to Community Groups	0	0	0	0	
Repayment of Debentures	(374,012)	(374,013)	(374,013)	1	0%
Transfer to Reserves	(1,216,056)	(198,542)	(238,231)	(1,017,514)	(512%)
Net Cash from Financing Activities	(1,393,920)	1,162,935	2,640,750	(2,556,855)	
Net Operations, Capital and Financing	1,424,462	957,511	(286,187)	443,818	
Opening Funding Surplus(Deficit)	963,144	286,187	286,187	676,957	237%
Closing Funding Surplus(Deficit)	2,387,606	1,243,698	0	1,120,775	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 April 2016

	2015-2016 YTD Actual \$	2014-2015 YTD Actual \$	2014-2015 Actual \$
CURRENT ASSETS			
Receivables			
Rates	294,687	242,381	45,936
Accounts Receivable - Debtors	63,618	107,654	135,564
Accounts Receivable - Infringements	151,291	0	0
Provision for Doubtful Debts	(108,000)	0	0
Accrued Income	47,113	36,204	48,359
Self Supporting Loans	10,473	11,331	23,730
Other	(63)	0	0
Inventories	37,995	41,624	37,995
Cash Assets			
Municipal Account	94,546	327,127	587,109
Till Floats	700	700	389
Investment Account	1,073,349	877,206	3,401
Term Investments	1,844,403	1,952,611	989,140
Restricted - Reserves	10,773,355	9,462,923	9,744,771
Restricted - Trust	759,671	709,050	759,781
TOTAL CURRENT ASSETS	15,043,138	13,768,811	12,376,175
CURRENT LIABILITIES			
Payables	214,728	267,021	319,375
Payable Trust	838,070	758,161	764,032
Accrued Expenses	818,905	761,630	561,119
Interest Bearing Liabilities	0	0	374,013
Provisions	739,981	689,307	736,240
TOTAL CURRENT LIABILITIES	2,611,684	2,476,119	2,754,779
NON CURRENT ASSETS			
Receivables			
Deferred Rates & ESL	169,104	185,294	192,237
Self Supporting Loans	292,247	256,620	287,668
Sundry Debtors - Loans	0	54,777	0
Property Plant and Equipment			
Furniture and Equipment	409,399	407,852	392,582
Land and Buildings	44,603,628	44,938,689	44,893,891
Plant and Equipment	721,099	652,823	655,550
Equity Investments	1,034,684	1,034,684	1,034,684
Infrastructure			
Roads	25,183,190	6,236,045	25,584,651
Car Parks	2,723,778	801,906	2,823,952
Footpaths	3,645,797	2,099,465	3,627,693
Drainage	4,839,612	3,420,164	4,899,940
Parks and Reserves	1,352,640	165,132	1,352,576
Miscellaneous	2,137,250	894,657	2,024,902
Street Furniture	693,439	603,151	491,804
Right of Ways	1,795,647	313,884	1,713,884
Irrigation	968,792	265,591	989,093
TOTAL NON CURRENT ASSETS	90,570,306	62,330,734	90,965,107

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 30 April 2016

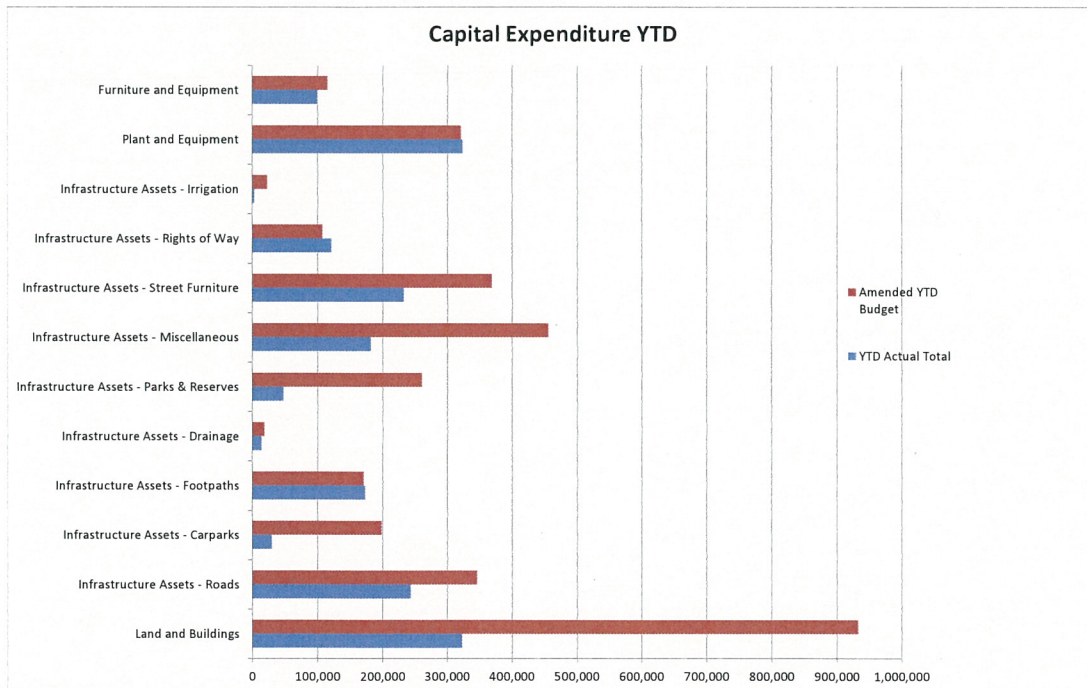
	2015-2016 YTD Actual \$	2014-2015 YTD Actual \$	2014-2015 Actual \$
NON CURRENT LIABILITIES			
Interest Bearing Liabilities	4,773,359	5,147,371	4,773,359
Provisions	38,665	26,842	38,665
TOTAL NON CURRENT LIABILITIES	4,812,024	5,174,213	4,812,024
NET ASSETS	98,189,736	68,449,213	95,774,479
EQUITY			
Reserves - Cash Backed	10,773,355	9,474,983	9,744,770
Reserves - Asset Revaluation	57,714,004	29,047,860	57,714,004
Retained Surplus	29,702,377	29,926,370	28,315,705
TOTAL EQUITY	98,189,736	68,449,213	95,774,479
RESERVES - CASH BACKED			
Opening Balance	9,744,770	1,182,945	1,182,945
Transfer to Reserves	1,216,056	8,794,856	8,879,827
Transfer from Reserves	(187,471)	(514,878)	(318,002)
TOTAL RESERVES - CASH BACKED	10,773,355	9,462,923	9,744,770
RESERVES - ASSET REVALUATION			
Opening Balance	57,714,004	29,047,860	57,714,004
TOTAL RESERVES - ASSET REVALUATION	57,714,004	29,047,860	57,714,004
RETAINED SURPLUS			
Opening Balance	28,315,703	28,952,783	28,952,783
Change in Net Assets from Operations	2,415,259	9,265,625	7,924,747
Transfer from Reserve	187,471	514,878	318,002
Transfer to Reserve	(1,216,056)	(8,794,856)	(8,879,827)
TOTAL RETAINED SURPLUS	29,702,377	29,938,430	28,315,705
TOTAL EQUITY	98,189,736	68,449,213	95,774,479

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2016

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	YTD 30 04 2016 Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	10,754	312,348	323,102	932,767	1,839,450	(609,665)
Infrastructure Assets - Roads	13	3,380	240,408	243,788	346,500	346,500	(102,712)
Infrastructure Assets - Carparks	13	0	30,565	30,565	198,850	198,850	(168,285)
Infrastructure Assets - Footpaths	13	133,977	39,354	173,331	170,750	170,750	2,581
Infrastructure Assets - Drainage	13	0	14,630	14,630	18,998	22,800	(4,368)
Infrastructure Assets - Parks & Reserves	13	22,198	26,121	48,319	261,565	580,500	(213,246)
Infrastructure Assets - Miscellaneous	13	108,433	73,492	181,925	456,396	683,450	(274,471)
Infrastructure Assets - Street Furniture	13	0	232,887	232,887	369,312	514,850	(136,425)
Infrastructure Assets - Rights of Way	13	96,774	24,830	121,604	107,700	107,700	13,904
Infrastructure Assets - Irrigation	13	0	3,941	3,941	23,756	28,500	(19,815)
Plant and Equipment	13	24,401	299,371	323,772	321,750	321,750	2,022
Furniture and Equipment	13	36,915	63,447	100,362	115,900	115,900	(15,538)
Capital Expenditure Totals		436,832	1,361,394	1,798,226	3,324,244	4,931,000	(1,526,018)

Funded By:

Capital Grants and Contributions	600,000	10,000	10,000	590,000
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	115,968	103,150	103,150	12,818
Own Source Funding - Cash Backed Reserves				
Infrastructure Reserve	0	100,000	100,000	(100,000)
Depot Funds Reserve	105,692	758,988	3,129,264	(653,296)
Total Own Source Funding - Cash Backed Reserves	187,471	1,711,760	3,229,264	(1,524,289)
Own Source Funding - Operations	894,787	1,499,334	1,588,586	(604,547)
Capital Funding Total	1,798,226	3,324,244	4,931,000	(1,526,018)



Comments

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 April 2016

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Operating Revenues			
Governance	76,253	(392)	75,861
General Purpose Funding - Rates	9,164,072	65,066	9,229,138
General Purpose Funding - Other	735,718	(132,991)	602,727
Law, Order and Public Safety	19,000	8,000	27,000
Health	84,560	(1,310)	83,250
Education and Welfare	36,945	(4,697)	32,248
Community Amenities	545,420	29,380	574,800
Recreation and Culture	279,883	28,201	308,084
Transport	705,370	151,631	857,001
Economic Services	160,759	(67,766)	92,993
Other Property and Services	2,350	(1,430)	920
Total Operating Revenue	11,810,330	73,692	11,884,022
Operating Expense			
Governance	(842,802)	(83,251)	(926,053)
General Purpose Funding	(268,367)	14,331	(254,036)
Law, Order and Public Safety	(309,760)	6,372	(303,388)
Health	(246,873)	15,644	(231,229)
Education and Welfare	(387,177)	21,671	(365,506)
Community Amenities	(3,443,955)	173,634	(3,270,321)
Recreation and Culture	(3,483,451)	(186,675)	(3,670,126)
Economic Services	(390,269)	24,635	(365,634)
Other Property and Services	4,797	18,147	22,944
Total Operating Expenditure	(12,379,123)	(203,909)	(12,583,032)
Funding Balance Adjustments			
Add back Depreciation	2,459,706	78,633	2,538,339
Adjust (Profit)/Loss on Asset Disposal	0	(28,324)	(28,324)
Adjust Provisions and Accruals	0	0	0
Net Cash from Operations	1,890,913	(79,908)	1,811,005
Capital Revenues			
Grants, Subsidies and Contributions	10,000	(10,000)	0
Proceeds from Disposal of Assets	103,150	12,818	115,968
Proceeds from Sale of Investments	0	0	0
Total Capital Revenues	113,150	2,818	115,968

TOWN OF COTTESLOE
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 April 2016

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget
	\$	\$	\$
Capital Expenses			
Land and Buildings	(1,839,450)	1,130,330	(709,120)
Infrastructure - Roads	(346,500)	62,950	(283,550)
Infrastructure - Car parks	(198,850)	94,980	(103,870)
Infrastructure - Footpaths	(170,750)	(28,273)	(199,023)
Infrastructure - Drainage	(22,800)		(22,800)
Infrastructure - Parks & Reserves	(580,500)	355,949	(224,551)
Infrastructure - Miscellaneous	(683,450)	241,700	(441,750)
Infrastructure - Street Furniture	(514,850)	270,850	(244,000)
Infrastructure - Rights of Way	(107,700)	(46,107)	(153,807)
Infrastructure - Irrigation	(28,500)		(28,500)
Plant and Equipment	(321,750)	(1,250)	(323,000)
Furniture and Equipment	(115,900)	(75,000)	(190,900)
Total Capital Expenditure	(4,931,000)	2,006,129	(2,924,871)
Net Cash from Capital Activities	(4,817,850)	2,008,947	(2,808,903)
Financing			
Proceeds from New Debentures	0	420,000	420,000
Proceeds from Advances	0		0
Self-Supporting Loan Principal	23,730		23,730
Transfer from Reserves	3,229,264	(2,215,726)	1,013,538
Purchase of Investments	0		0
Advances to Community Groups	0	(420,000)	(420,000)
Repayment of Debentures	(374,013)		(374,013)
Transfer to Reserves	(238,231)	(407,590)	(645,821)
Net Cash from Financing Activities	2,640,750	(2,623,316)	17,434
Net Operations, Capital and Financing	(286,187)	(694,277)	(980,464)
Opening Funding Surplus(Deficit)	286,187	676,959	963,146
Closing Funding Surplus(Deficit)	0	(17,318)	(17,318)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	50 years
Furniture and Equipment	2 to 15 years
Plant and Equipment	2 to 10 years
Computer and Ancillary Equipment	2 to 10 years
Roads, Right of Ways, Car Parks	
- Seal/Surface	15 to 40 years
- Pavement	40 to 80 years
- Kerb	60 years
Footpaths	
- Insitu Concrete	50 years
- Slab, Asphalt and Brick Pave	20 years
Drainage	
- PVC Pipe	40 years
- Concrete Pipes, pits, GPT's, Headwalls etc	100 years
- Grate Gully Lids, Side Entry Lids and Pit Covers	60 years
- Sumps (filled in)	100 years
Irrigation Components	40 years
Street Furniture	
- Chairs, Picnic Tables, Barbeques, Bins	20 years
- Street Lights	20 years
- Bus Shelters	40 years
- Beach Showers and Drinking Fountains	25 years
Parks and Ovals	
- Playground Equipment - Combination Units	18 years
- Playground Equipment - Soft Fall and Shade Sail Equipment	10 years
Miscellaneous Infrastructure	5 to 60 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Town has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Town expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Town does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

In order to discharge its responsibilities to the community, the Town has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Town's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

"To preserve and improve Cottesloe's natural and built environment and beach lifestyle by using sustainable strategies. Members of the community will continue to be engaged to shape the future for Cottesloe and strengthen Council's leadership role."

(s) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed.

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services and food quality control.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

COMMUNITY AMENITIES

Sanitation, stormwater drainage, protection of the environment, public conveniences and town planning.

RECREATION AND CULTURE

Parks, gardens and recreation reserves, library services, swimming facilities, walk trails, foreshore and public halls.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, and cleaning of streets.

ECONOMIC SERVICES

Tourism, community development, pest control, building services and private works.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 2: EXPLANATION OF MATERIAL VARIANCES

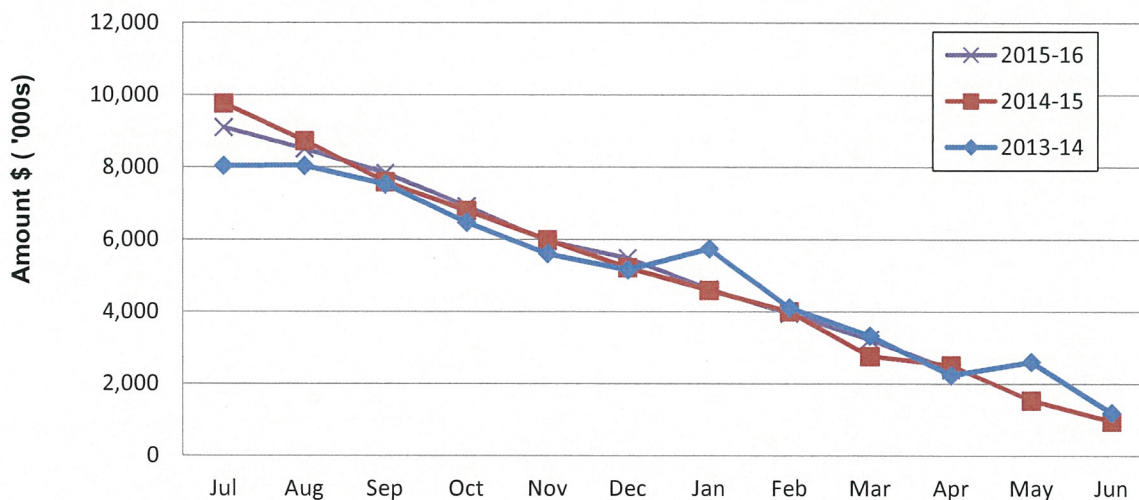
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
General Purpose Funding - Rates	84,899	1%	Permanent	Interim rates raised
General Purpose Funding - Other	(68,463)	(11%)	Timing	Grant funding paid in advance
Governance	14,531	23%	Timing	Timing of reimbursements
Law, Order and Public Safety	18,019	110%	Permanent	Extra revenue from registrations
Education and Welfare	5,031	17%	Timing	Timing of reimbursements
Community Amenities	75,166	17%	Permanent	Reimbursement of Heritage Loan contribution along with increased revenue from town planning application fees
Recreation and Culture	25,935	10%	Timing	Mainly due to timing of lease fees
Transport	231,973	37%	Timing	Change in accounting procedures as regards infringement income (also refer to a new provision for doubtful debts in Transport expenditure)
Economic Services	(28,985)	(22%)	Permanent	Revenue from building permits less than forecast
Other Property and Services	(1,748)	(89%)	Timing	Timing of revenue
Operating Expense				
Governance	103,434	16%	Permanent	Mixture of timing and permanent changes to forecast expenditure e.g less than anticipated recruitment fees
Health	32,703	16%	Permanent	Employee costs less than forecast
Community Amenities	269,786	9%	Timing	Mixture of timing and permanent changes to forecast expenditure relating to town planning expenditure, waste collection/disposal, and sustainability projects
Recreation and Culture	95,160	3%	Permanent	Mixture of timing and permanent changes to forecast expenditure e.g. New loan guarantee fee
Transport	(94,135)	(4%)	Timing	Mixture of timing and permanent changes to forecast expenditure. Change in accounting procedures as regards infringement income i.e. a new provision for doubtful debts
Other Property and Services	17,832	(447%)	Timing	Timing of allocations
Capital Revenues				
Grants, Subsidies and Contributions	590,000	5900%	Permanent	Cash in lieu contribution towards public open space transferred to reserves
Proceeds from Disposal of Assets	30,296	29%	Permanent	Extra revenue from disposal of assets
Capital Expenses				
Land and Buildings	609,665	65%	Permanent	Certain reserve funded projects delayed
Infrastructure - Roads	102,712	30%	Timing	Mostly due to timing of expenditure
Infrastructure - Car parks	168,285	85%	Permanent	Certain reserve funded projects delayed
Infrastructure - Drainage	4,368	23%	Timing	Timing of expenditure
Infrastructure - Parks & Reserves	213,246	82%	Permanent	Certain reserve funded projects delayed
Infrastructure - Miscellaneous	274,471	60%	Permanent	Likely to be an underspend at year end due to certain reserve funded projects being delayed
Infrastructure - Street Furniture	136,425	37%	Permanent	Certain reserve funded projects delayed
Infrastructure - Irrigation	19,815	83%	Timing	Timing of expenditure
Furniture and Equipment	15,538	13%	Timing	Timing of expenditure
Financing				
Self-Supporting Loan Principal	(15,053)	(63%)	Permanent	Adjustments to self supporting loans
Transfer from Reserves	(1,524,289)	(89%)	Permanent	Certain reserve funded projects delayed
Transfer to Reserves	(1,017,514)	(512%)	Permanent	Cash in lieu contribution towards public open space plus other transfers to reserves as per the Budget Review

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Apr 2016	30th June 2016	YTD 01 May 2015
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,934,599	1,575,787	5,425,045
Cash Restricted	4	10,773,355	9,744,771	1,844,263
Receivables - Rates	6	294,687	45,936	3,887,216
Receivables -Other	6	272,432	256,365	176,905
Less Provision for Dounbtful Debts		(108,000)	0	0
Interest / ATO Receivable/Trust		0	0	0
Inventories		37,995	37,995	41,624
		14,205,068	11,660,854	11,375,053
Less: Current Liabilities				
Payables		(1,033,633)	(929,209)	(1,904,324)
Loans		0	(374,013)	(283,042)
Provisions		(739,981)	(736,240)	(682,725)
Other		(1)	0	0
		(1,773,615)	(2,039,462)	(2,870,091)
Less:				
Cash Reserves	7	(10,773,355)	(9,744,771)	(1,844,263)
Loans - Clubs		(10,473)	(23,730)	(35,237)
Add:				
Loans		0	374,013	283,042
Provisions		739,981	736,240	682,725
Net Current Funding Position		2,387,606	963,144	7,591,229

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.00%	94,546			94,546	NAB	At Call
Business Investment Account	2.50%	1,073,349			1,073,349	NAB	At Call
Trust Bank Account	0.00%			759,671	759,671	NAB	At Call
Cash On Hand	Nil	700			700	N/A	On Hand
(b) Term Deposits							
Term Deposits	3.00%	5,760			5,760	NAB	27-Jul-16
Term Deposits	3.00%	5,700			5,700	NAB	27-Jul-16
Term Deposits	3.00%	481,735			481,735	NAB	17-May-16
Term Deposits	2.95%	456,564			456,564	BANKWEST	02-Jun-16
Term Deposits	2.75%	488,809			488,809	CBA	20-Jun-16
Term Deposits	2.95%	405,835			405,835	BANKWEST	10-May-16
Term Deposits	2.75%		164,175		164,175	BANKWEST	07-Jun-16
Term Deposits	2.92%		388,971		388,971	NAB	27-Jun-16
Term Deposits	2.85%		1,851,610		1,851,610	BANKWEST	02-Jun-16
Term Deposits	2.85%		1,851,443		1,851,443	BANKWEST	30-Jun-16
Term Deposits	2.85%		1,904,656		1,904,656	NAB	30-Jun-16
Term Deposits	2.97%		1,858,883		1,858,883	WESTPAC	05-Jul-16
Term Deposits	2.90%		1,494,960		1,494,960	CBA	04-Jul-16
Term Deposits	2.90%		201,609		201,609	NAB	30-Jun-16
Term Deposits	3.00%		600,000		600,000	NAB	16-May-16
Term Deposits	3.09%		373,608		373,608	NAB	30-Jun-16
Term Deposits (Held By Shire of Peppermint Grove)	Various		83,441		83,441	Various	Various
Total		3,012,998	10,773,356	759,671	14,546,025		

SUMMARY OF FUNDS INVESTED IN TERM DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	1,661,090	3,468,844	759,671	5,889,605	40.5%
WESTPAC BANKING CORPORATION	0	1,858,883	0	1,858,883	12.8%
BANKWEST	862,399	3,867,228	0	4,729,627	32.5%
COMMONWEALTH BANK OF AUSTRALIA	488,809	1,494,960	0	1,983,769	13.6%
ON HAND	700	0	0	700	0.0%
HELD BY THIRD PARTY (GROVE LIBRARY)	0	83,441	0	83,441	0.6%
TOTAL	3,012,998	10,773,356	759,671	14,546,025	100%

Comments/Notes - Investments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 5: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Permanent Changes						
42.9000.2.57	Stainless Steel Bin Enclosures	10.4.3 April 2015	Capital Expenses			(80,000)	(80,000)
							(80,000)
NEW	Self Supporting Loan to a Community Organisation	10.4.5 August 2015	Capital Expenses			(58,428)	(138,428)
NEW	Reimbursement of Self Supporting Loan	10.4.5 August 2015	Operating Revenue		58,428		(138,428)
							(80,000)
20010.19.19	Write Off Rates Owing	10.1.1 September 2015	Operating Expenses			(5,524)	(85,524)
							(85,524)
43.6080.2	Foreshore Development	10.4.4 September 2015	Capital Expenses			(124,000)	(209,524)
40083.273.21	Transfer from Depot Funds Reserve	10.4.4 September 2015	Capital Revenue		124,000		(85,524)
							(85,524)
20029.204.58	Donations - Procott	10.1.1 November 2015	Operating Expenses			(5,000)	(90,524)
							(90,524)
80.4130.3.50	Buildings Maintenance - Cleaning at Indiana Tea House	13.1.1 November 2015	Operating Expenses			(40,000)	(130,524)
10116.86.11	Contributions - Cleaning at Indiana Tea House	13.1.1 November 2015	Operating Revenue		16,000		(114,524)
							(114,524)
Various	Mid Year Budget Review - Various changes to revenues and expenditures - refer to Budget Review 2015-2016 including:-						(114,524)
35.4170.2	- Rewiring Cottesloe Rugby Club	10.1.8 February 2016	Capital Expenses			(6,700)	(121,224)
NEW	- Dugouts on Cottesloe Oval	10.1.8 February 2016	Capital Expenses			(21,500)	(142,724)
							(142,724)
NEW	New self supporting loan to a community organisation	10.1.8 March 2016	Capital Revenue		420,000		277,276
NEW	Dispersal of loan funds a community organisation	10.1.8 March 2016	Capital Expenses			(420,000)	(142,724)
							(142,724)
49.9000.2.57	New Audio/Visual Equipment for the Council Chambers	10.1.7 April 2016	Capital Expenses			(10,000)	(152,724)
				0	618,428	(771,152)	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 6: RECEIVABLES

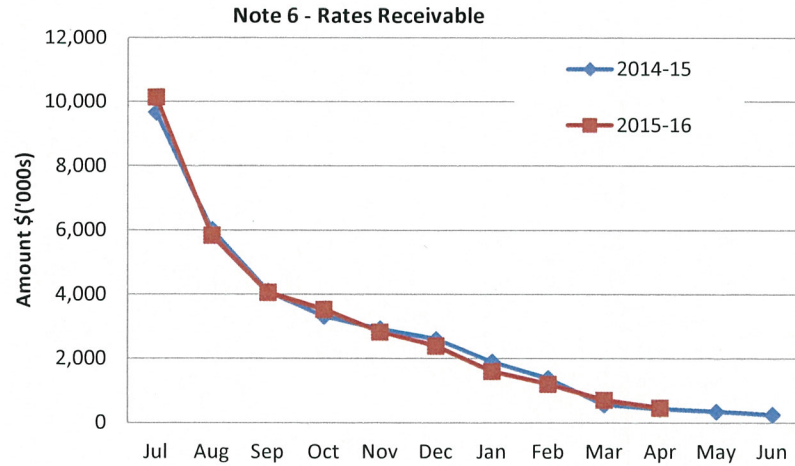
Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable

% Collected

	YTD 30 Apr 2016	30 June 2015
	\$	\$
Opening Arrears Previous Years	238,173	264,229
Levied this year	9,248,971	8,994,380
<u>Less</u> Collections to date	(9,023,353)	(9,020,436)
Equals Current Outstanding	463,791	238,173
Net Rates Collectable	463,791	238,173
% Collected	95.11%	97.43%



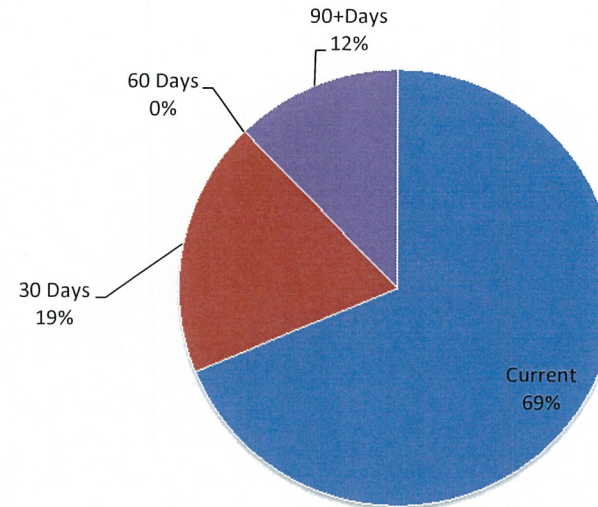
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	43,709	12,046	0	7,863
Total Receivables General Outstanding				63,618

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

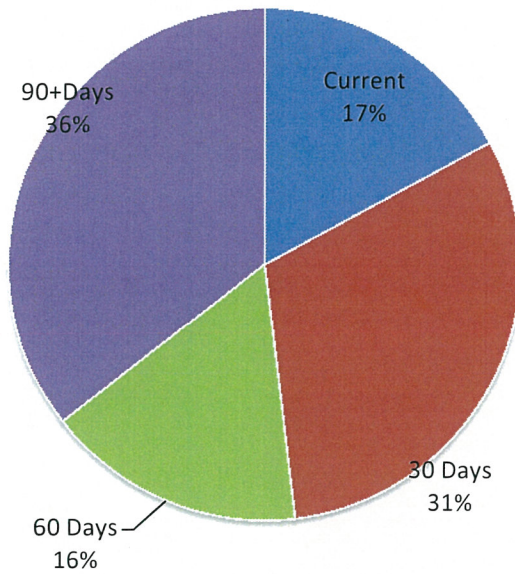
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - Infringements	25,900	46,849	24,781	53,761
Total Receivables General Outstanding				<u>151,291</u>

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable - Infringements



Comments/Notes - Receivables Infringements

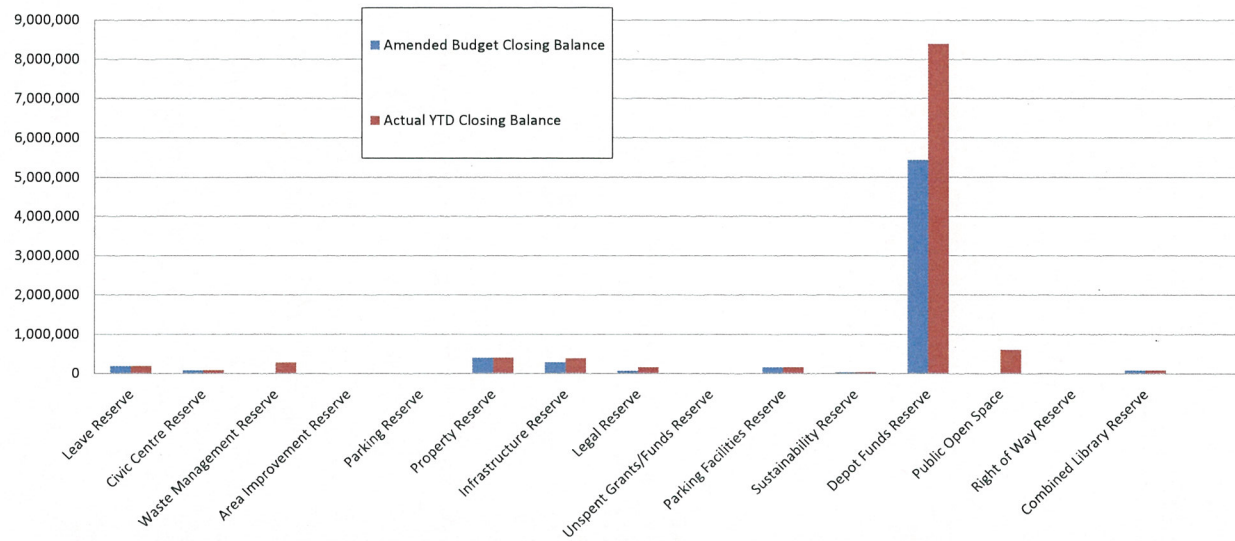
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 7: Cash Backed Reserve

2015-16

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 180,021	\$ 4,923	\$ 4,378	\$ 0	\$ 0	\$ 0	\$ 0	\$ 184,944	\$ 184,399
Civic Centre Reserve	81,034	2,215	1,970	0	0	0	0	83,249	83,004
Waste Management Reserve	0	0	2,506	0	278,608	0	0	0	281,114
Area Improvement Reserve	34	0	0	0	0	0	0	34	34
Parking Reserve	10,298	415	251	0	0	0	0	10,713	10,549
Property Reserve	389,313	10,578	9,468	0	0	0	0	399,891	398,781
Infrastructure Reserve	371,930	10,468	9,044	0	0	(100,000)	0	282,398	380,974
Legal Reserve	67,264	1,840	2,400	0	85,000	0	0	69,104	154,664
Unspent Grants/Funds Reserve	265	0	6	0	0	0	0	265	271
Parking Facilities Reserve	154,396	4,261	3,754	0	0	0	0	158,657	158,150
Sustainability Reserve	28,479	769	692	0	0	0	0	29,248	29,171
Depot Funds Reserve	8,378,296	192,762	202,492	0	0	(3,129,264)	(187,471)	5,441,794	8,393,317
Public Open Space	0	0	5,396	0	600,000	0	0	0	605,396
Right of Way Reserve	0	0	90	10,000	10,000	0	0	10,000	10,090
Combined Library Reserve	83,441	0	0	0	0	0	0	83,441	83,441
	9,744,771	228,231	242,447	10,000	973,608	(3,229,264)	(187,471)	6,753,738	10,773,355

Note 7 - Year To Date Reserve Balance to End of Year Estimate



TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
					YTD 30 04 2016			
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
1,363	(1,363)	500	500	HONDA MOWER	0	500	500	
15,250	(12,737)	7,240	4,727	KUBOTA MOWER	0	4,727	4,727	
24,200	(15,614)	13,845	5,259	KUBOTA MOWER	0	5,259	5,259	
1,060	(541)	318	(201)	POLE SAW	0	(201)	(201)	
1,040	(444)	318	(278)	POLE SAW	0	(278)	(278)	
33,269	(19,518)	17,632	3,881	MITSUBISHI TRITON	0	3,881	3,881	
33,842	(20,214)	18,996	5,367	SUBARU FORESTER	0	5,367	5,367	
14,697	(8,430)	10,587	4,320	MAZDA 2	0	4,320	4,320	
48,405	(23,981)	26,268	1,844	SUBARU LIBERTY	0	1,844	1,844	
67,990	(50,632)	20,264	2,906	MITSUBISHI TRUCK	0	2,906	2,906	
48,679	(37,619)	17,478	6,417	ISUZU TRUCK	0	6,417	6,417	
289,795	(191,091)	133,446	34,742		0	34,742	34,742	

Comments - Capital Disposal/Replacements

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 9: RATING INFORMATION	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
RATE TYPE											
Differential General Rate											
GRV - Residential Improved (RI)	0.0539	3,053	134,426,719	7,251,784	92,069	1,645	7,345,498	7,246,999	0	0	7,246,999
GRV - Residential Vacant (RV)	0.0539	97	4,797,270	258,794	(5,038)	(587)	253,169	308,216	0	0	258,794
GRV - Commercial Improved (CI)	0.0539	78	8,765,080	472,841	(572)	(558)	471,711	45,217	0	0	477,625
GRV - Improved (I)	0.0539	1	34,500	1,861	0	0	1,861	124,507	0	0	1,861
GRV - Commercial Town (CT)	0.0628	139	11,821,120	737,425	(1,669)	(1,629)	734,127	109,971	0	0	737,420
Sub-Totals		3,368	159,844,689	8,722,704	84,790	(1,129)	8,806,365	7,834,910	0	0	8,722,699
Minimum Payment	Minimum \$										
GRV - Residential Improved (RI)	1,033	414	962,409	427,662	(686)	0	426,976	122,863	0	0	427,662
GRV - Residential Vacant (RV)	1,033	2	177,274	2,066	1,888	0	3,954	18,902	0	0	2,066
GRV - Commercial Improved (CI)	1,033	9	46,233	9,297	0	0	9,297	4,362	0	0	9,297
GRV - Commercial Town (CT)	1,033	6	7,193	6,198	0	0	6,198	3,635	0	0	6,198
Sub-Totals		431	1,193,109	445,223	1,202	0	446,425	149,762	0	0	445,223
Concession							9,252,790				9,167,922
Amount from General Rates							(3,819)				(3,850)
Ex-Gratia Rates							9,248,971				9,164,072
Specified Area Rates							0				0
Totals							9,248,971				9,164,072

Comments - Rating Information

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 105 - Community Organisation	256,620		23,730	23,730	232,890	232,890	7,981	15,823
Loan 106 - Civic Centre Extension	740,674		171,032	171,033	569,642	569,641	19,443	37,578
Loan 107 - Joint Library Project	4,150,077		179,250	179,250	3,970,827	3,970,827	267,299	270,353
	5,147,371	0	374,012	374,013	4,773,359	4,773,358	294,723	323,754

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2015-16 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC	Y	178,197	0	178,197	0	64,547	113,650
Grants Commission - Roads	WALGGC	Y	102,263	0	102,263	0	34,961	67,302
LAW, ORDER & PUBLIC SAFETY								
Neighbourhood Watch	WA Police	Y	500	0	500	0	500	0
COMMUNITY AMENITIES								
Sustainability	Department of Transport	Y	10,500	0	10,500	0	0	10,500
RECREATION AND CULTURE								
Non-Operating Contribution	Developer Contribution	Y	0	600,000	0	600,000	600,000	
TRANSPORT								
Direct Grant	Main Roads WA	Y	19,570	0	19,570	0	18,500	1,070
Non Operating Contribution		Y	10,000	0	0	10,000	0	10,000
TOTALS			321,030	600,000	311,030	610,000	718,508	202,522

Operating	Operating	321,030	118,508
Non-Operating	Non-operating	0	600,000
		<u>321,030</u>	<u>718,508</u>

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 12: TRUST FUND

Funds held at balance date over which the Town has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 30-Apr-16
	\$	\$	\$	\$
BCITF Levies	0	48,657	(48,657)	0
Building Services Levies	2,541	68,525	(40,838)	30,228
Infrastructure Deposits	616,848	385,943	(353,162)	649,629
Right of Way Deposits	62,942	0	0	62,942
Miscellaneous Deposits	81,701	40,143	(26,573)	95,271
	764,032	543,268	(469,230)	838,070

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	Amended YTD Budget	Amended Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Buildings						
	Education and Welfare						
○	Shine Community Services	35.4190.2	(7,919)	(17,100)	(17,100)	9,181	(7,919)
○	Education and Welfare		(7,919)	(17,100)	(17,100)	9,181	(7,919)
	Recreation And Culture						
○	Restrooms - Cottesloe Beach	33.4130.2	(15,860)	(374,166)	(1,122,500)	358,306	
○	Cottesloe Civic Centre Restoration - Offices	35.4050.2	(36,059)	(75,506)	(90,600)	39,447	(36,059)
	Cottesloe Rugby Club	35.4170.2	(6,966)	0	0	(6,966)	(6,966)
○	Cottesloe Civic Centre Restoration - Lessor Hall	35.4052.2	(94,209)	(250,355)	(350,500)	156,146	(94,209)
●	Cottesloe Civic Centre Restoration - Grounds	35.6030.2	(162,089)	(215,640)	(258,750)	53,551	(162,089)
○	Recreation And Culture Total		(315,183)	(915,667)	(1,822,350)	600,484	(299,323)
○	Buildings Total		(323,102)	(932,767)	(1,839,450)	609,665	(307,242)
	Roads						
	Transport						
○	Grant/Congdon Intersection	39.1082.2	(3,380)	(33,050)	(33,050)	29,670	(3,380)
●	Clive Road	40.1044.2	(27,593)	(17,100)	(17,100)	(10,493)	(27,593)
○	George Street	40.1072.2	(16,379)	(46,350)	(46,350)	29,971	(16,379)
●	Hammersley Street	40.1090.2	(57,756)	(78,650)	(78,650)	20,894	(57,756)
●	Napoleon Street	40.1138.2	(34,489)	(31,150)	(31,150)	(3,339)	(34,489)
○	Ozone Parade	40.1144.2	(28,719)	(37,050)	(37,050)	8,331	(28,719)
○	Princess Street	40.1154.2	(23,739)	(30,200)	(30,200)	6,461	(23,739)
○	Reginald Street	40.1158.2	(51,733)	(72,950)	(72,950)	21,217	(51,733)
○	Transport Total		(243,788)	(346,500)	(346,500)	102,712	(243,788)
○	Roads Total		(243,788)	(346,500)	(346,500)	102,712	(243,788)
	Car Parks						
	Transport						
○	Carpark No 1	6.5010.2	(19,229)	(188,050)	(188,050)	168,821	(19,229)
●	Seaview Kindergarten	6.1171.2	(11,336)	(10,800)	(10,800)	(536)	(11,336)
	Transport Total		(30,565)	(198,850)	(198,850)	168,285	(30,565)
	Car Parks Total		(30,565)	(198,850)	(198,850)	168,285	(30,565)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	Amended YTD Budget	Amended Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Footpaths						
	Transport						
⊙	Broome Street	14.1030.2	(18,083)	(27,900)	(27,900)	9,817	(18,083)
●	Chamberlain Street	14.1036.2	(5,312)	(5,100)	(5,100)	(212)	(5,312)
●	Elizabeth Street	14.1058.2	(14,071)	(15,350)	(15,350)	1,279	(14,071)
●	Eric Street	14.1060.2	(4,713)	(5,100)	(5,100)	387	(4,713)
●	Federal Street	14.1062.2	(20,819)	(21,650)	(21,650)	831	(20,819)
○	Hammersley Street	14.1090.2	(350)	(3,400)	(3,400)	3,050	(350)
●	Kathleen Street	14.1104.2	(19,800)	(20,500)	(20,500)	700	(19,800)
○	Marmion Street	14.1128.2	(2,730)	(21,100)	(21,100)	18,370	(2,730)
●	Napier Street	14.1136.2	(12,440)	(13,100)	(13,100)	660	(12,440)
●	Princess Street	14.1154.2	(4,355)	(5,100)	(5,100)	745	(4,355)
⊙	Sydney Street	14.1180.2	(8,013)	(10,250)	(10,250)	2,237	(8,013)
●	Vlamingh Memorial	14.6160.2	(16,509)	(10,800)	(10,800)	(5,709)	(16,509)
●	Various Locations - Upgrade	14.9000.2	(6,781)	(11,400)	(11,400)	4,619	(6,781)
	DSAC	15.9000.5	(11,854)	0	0	(11,854)	(11,854)
	Various Locations - Renewal	15.9000.2	(27,500)	0	0	(27,500)	(27,500)
●	Transport Total	(173,330)	(170,750)	(170,750)	(2,580)	(173,330)	
●	Footpaths Total	(173,330)	(170,750)	(170,750)	(2,580)	(173,330)	
	Drainage/Culverts						
	Transport						
⊙	Drainage Construction	11.9000.2	(14,630)	(18,998)	(22,800)	4,368	(14,630)
⊙	Transport Total	(14,630)	(18,998)	(22,800)	4,368	(90)	
⊙	Drainage/Culverts Total	(14,630)	(18,998)	(22,800)	4,368	(90)	
	Parks and Ovals						
	Recreation And Culture						
○	Foreshore Plan	29.6080.2	(5,440)	(28,000)	(28,000)	22,560	0
○	Dune Restoration Works	29.6080.2	0	(17,732)	(53,200)	17,732	0
○	John Black Dune Park	29.6120.2	(16,758)	(168,333)	(505,000)	151,575	0
	Civic Centre Main Lawn	30.6030.2	(1,749)	(17,100)	(17,100)	15,351	(1,749)
	Playgrounds	30.9000.2	(24,372)	(30,400)	(30,400)	6,028	(24,372)
○	Recreation And Culture Total	(48,319)	(261,565)	(633,700)	213,246	(26,121)	
○	Parks and Ovals Total	(48,319)	(261,565)	(633,700)	213,246	(26,121)	

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	Amended YTD Budget	Amended Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Miscellaneous Infrastructure						
	Recreation and Culture						
○	Foreshore Development	43.6080.2	(100,431)	0	(100,431)		
○	Sculpture	43.9000.2	(4,955)	(79,350)	(79,350)	74,395	
○	Beach Access Paths	45.4131.2	(25,560)	(66,324)	(132,650)	40,764	(25,560)
○	Retaining Walls at the Foreshore	45.4132.2	(17,941)	(87,774)	(175,550)	69,833	69,833
●	Pylon Restoration	45.6140.2	(29,991)	(72,948)	(145,900)	42,957	42,957
○	Recreation and Culture Total		(178,878)	(306,396)	(533,450)	127,518	87,230
	Other Property and Services						
○	Depot Upgrades	44.4125.2	(3,047)	(150,000)	(150,000)	146,953	
○	Other Property and Services Total Total		(3,047)	(150,000)	(150,000)	146,953	0
○	Miscellaneous Infrastructure Total		(181,925)	(456,396)	(683,450)	274,471	87,230
	Streetscapes						
	Community Amenities						
○	Town Centre Improvements	42.8999.2	(139,522)	(369,312)	(461,650)	229,790	(139,522)
○	Stainless Steel Bin Enclosures	42.9000.2	(93,366)	0	0	(93,366)	(93,366)
○	Community Amenities Total		(232,888)	(369,312)	(461,650)	136,424	(232,888)
○	Streetscapes Total		(232,888)	(369,312)	(461,650)	136,424	(232,888)
	Right of Ways						
	Transport						
○	Right of Way 3	24.2015.2	(59,834)	(61,350)	(61,350)	1,516	(59,834)
○	Right of Way 12	24.2060.2	(36,940)	(29,450)	(29,450)	(7,490)	(36,940)
○	Right of Way 54	25.2270.2	(24,830)	(16,900)	(16,900)	(7,930)	(24,830)
○	Transport Total		(121,604)	(107,700)	(107,700)	(13,904)	(121,604)
○	Right of Way Total		(121,604)	(107,700)	(107,700)	(13,904)	(121,604)
	Irrigation						
	Recreation and Culture						
○	Various Locations	20.9000.2	(3,941)	(23,756)	(28,500)	19,815	(3,941)
○	Recreation and Culture Total		(3,941)	(23,756)	(28,500)	19,815	(3,941)
○	Irrigation Total		(3,941)	(23,756)	(28,500)	19,815	(3,941)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	YTD Actual	Amended YTD Budget	Amended Annual Budget	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Plant , Equip. & Vehicles Total						
	Governance						
●	Passenger & Pool Vehicles	47.9000.2 (96,383)	(104,000)	(104,000)	7,617	(96,383)	
●	Pool Utility	46.9000.2 (24,401)	(19,000)	(19,000)	(5,401)		
●	Governance Total	(120,784)	(123,000)	(123,000)	2,216	(96,383)	
	Transport						
●	Trucks	47.9000.2 (125,750)	(131,000)	(131,000)	5,250	(125,750)	
●	Ride on Mowers	47.9000.2 (61,585)	(50,000)	(50,000)	(11,585)	(61,585)	
○	Deutsche Mower	47.9000.2 0	(4,000)	(4,000)	4,000	0	
○	High Pressure Cleaner	47.9000.2 0	(5,000)	(5,000)	5,000	0	
●	Minor Plant	47.9000.2 (15,653)	(8,750)	(8,750)	(6,903)	(15,653)	
●	Transport Total	(202,988)	(198,750)	(198,750)	(4,238)	(202,988)	
●	Plant , Equip. & Vehicles Total	(323,772)	(321,750)	(321,750)	(2,022)	(299,371)	
	Furniture & Office Equip.						
	Governance						
○	Software Upgrades	48.9000.2 (2,195)	(10,800)	(10,800)	8,605	(2,195)	
○	CRM Software	48.9000.2 0	(90,000)	(90,000)	90,000		
○	Mobile Device Replacement	49.9000.2 (1,260)	(9,600)	(9,600)	8,340	(1,260)	
○	Office Backup Replication	49.9000.2 0	(5,500)	(5,500)	5,500	0	
○	Office Equipment	49.9000.2 (3,746)	0	0	(3,746)	0	
○	Infringement Hardware/Software	49.9000.2 (93,161)	0	0	(93,161)	(93,161)	
●	Governance Total	(100,362)	(115,900)	(115,900)	15,538	(96,616)	
●	Furniture & Office Equip. Total	(100,362)	(115,900)	(115,900)	15,538	(96,616)	
○	Capital Expenditure Total	(1,798,226)	(3,324,244)	(4,931,000)	1,526,018	(1,448,326)	

Level of Completion Indicators

- 0% ○
- 20% ○
- 40% ●
- 60% ◎
- 80% ●
- 100% ●

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING APRIL 2016 AND PRESENTED TO A MEETING OF THE COUNCIL MEETING HELD ON 24 MAY 2016

CERTIFICATE OF CHIEF EXECUTIVE OFFICER



LIST OF ACCOUNTS - APRIL 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
7/04/2016	00025903	Building Commission	Building services levies - March 2016	\$ 6,202.96
7/04/2016	00025904	City of Nedlands	Western Suburbs Regional Organisation of Councils (WESROC) - projects - contribution	\$ 5,893.80
7/04/2016	00025905	Synergy	Electricity supply to various sites from 14 Jan - 21 Mar 16	\$ 8,892.10
7/04/2016	00025906	Telstra Corporation Limited	Communications charges	\$ 1,429.72
7/04/2016	00025907	R Kanakis	Rates Refund	\$ 757.85
7/04/2016	00025908	N M Cruickshank	Bond refund	\$ 1,500.00
7/04/2016	00025909	R G Cannon	Bond refund	\$ 1,500.00
7/04/2016	00025910	K M Edmond	Rates Refund	\$ 660.41
7/04/2016	00025911	A De Appolonia	Refund of key deposit and bond	\$ 140.00
7/04/2016	00025912	Wenham Holdings Pty Ltd	Bond refund	\$ 1,500.00
7/04/2016	00025913	BF & AJ O'Donnell	Refund of infringement overpayment	\$ 50.00
14/04/2016	00025914	Alinta	Usage at Stack St depot from 21 Dec 15 - 24 Mar 16	\$ 48.00
14/04/2016	00025915	Building and Construction Industry Training Fund	Construction training fund contributions	\$ 25,743.47
14/04/2016	00025916	Landgate	Fortnightly valuations 13-26 Feb & 27 Feb - 11 Mar 16	\$ 630.99
14/04/2016	00025917	Smart Parking Ltd	Handheld maintenance and Data - Mar 16	\$ 2,727.00
14/04/2016	00025918	Synergy	Streetlight charges from 28 Feb - 27 Mar	\$ 12,277.65
14/04/2016	00025919	Town of Cottesloe	Petty cash reimbursement	\$ 284.20
14/04/2016	00025920	Estate of N E Plaisted	Rates Refund	\$ 680.35

LIST OF ACCOUNTS - APRIL 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
14/04/2016	00025921	Nailsworth Pty Ltd	Rates Refund	\$ 3,239.19
14/04/2016	00025922	M C & M I Abbott	Rates Refund	\$ 374.71
14/04/2016	00025923	Z Jancic	Key deposit and bond refund	\$ 140.00
14/04/2016	00025924	C Haymes & B English	Bond refund	\$ 1,500.00
14/04/2016	00025925	Quality Dolphin Pools	Part bond	\$ 500.00
20/04/2016	00025926	Town of Cottesloe	Leaving gift - council contribution as per Town's policy	\$ 120.00
28/04/2016	00025927	N Kitaeff	Bond refund	\$ 200.00
28/04/2016	00025928	L Harvey	Bond refund	\$ 200.00
28/04/2016	00025929	D P Kidner	Rates Refund	\$ 636.70
28/04/2016	00025930	Dr Susan Cann	Rates Refund	\$ 1,879.92
28/04/2016	00025931	Robyn Mengler	Rates Refund	\$ 807.22
28/04/2016	00025932	Mr and Mrs David Ockenden	Rates Refund	\$ 2,297.88
28/04/2016	00025933	M E Robbins	Duplicate payment - Infringement 9100787	\$ 100.00
28/04/2016	00025934	J Tinsley	Bond refund	\$ 200.00
28/04/2016	00025935	E Tinsley	Full refund of hire fee Memorial Hall	\$ 150.00
28/04/2016	00025936	Y McArdle	Key deposit and bond refund	\$ 140.00
28/04/2016	00025937	M Hodgetts	Refund of wedding hire - Civic Centre	\$ 475.00
28/04/2016	00025938	Jason Sign Makers	Rocket Lane street sign	\$ 66.00
28/04/2016	00025939	Landgate	Fortnightly valuations 12-25 Mar 16	\$ 77.15
28/04/2016	00025940	Telstra Corporation Limited	Usage, services & equipment - 13 Apr - 13 May 16	\$ 1,351.57
4/04/2016	999.602-01	WA Treasury Corporation	Loan repayment	\$ 123,515.20
5/04/2016	1000.98000-01	Australian Taxation Office	Business activity statement	\$ 43,703.60
7/04/2016	1001.1903-01	Click Super	Superannuation deduction	\$ 18,719.93
7/04/2016	1002.1020-01	By Word of Mouth Pty Ltd	Catering services	\$ 487.30
7/04/2016	1002.1042-01	Recall Information Management Pty Ltd	Secure bin shredding 23 Jan - 19 Feb 16	\$ 168.20
7/04/2016	1002.1099-01	O'Connor Lawnmower & Chainsaw Centre	Adjust/re-align front roller on reel mower and oil drums	\$ 521.90
7/04/2016	1002.1121-01	Fast Finishing Services	Binding - council, committee agendas & minutes	\$ 133.10
7/04/2016	1002.1131-01	Globe Australia Pty Ltd	Supply/apply primo to parks in Cottesloe	\$ 1,116.50
7/04/2016	1002.116-01	Programmed Maintenance Services Limited	Annual maintenance/painting Pearse St footbridge	\$ 5,781.39
7/04/2016	1002.128-01	Total Packaging (WA) Pty Ltd	20 cartons of dog waste bags	\$ 1,510.08
7/04/2016	1002.146-01	Bring Couriers	Courier service	\$ 39.12
7/04/2016	1002.1473-01	Eco Resources Pty Ltd	Receive storm water drain spoil	\$ 4,086.50
7/04/2016	1002.1503-01	Diamond Hire	Hire of Cherry Picker for tree work	\$ 400.00
7/04/2016	1002.159-01	John Parker Vactor Jet Rodding	Drain cleaning for Mar 16	\$ 4,158.00
7/04/2016	1002.1660-01	Access Unlimited International Pty Ltd	Roof access safety equipment	\$ 671.06
7/04/2016	1002.1668-01	WA Structural Consulting Engineers	Structural site visit & engineering report	\$ 770.00

LIST OF ACCOUNTS - APRIL 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
7/04/2016	1002.17-01	Post Newspaper Pty Ltd	Cottesloe News Page - Feb 16	\$ 1,650.00
7/04/2016	1002.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 27 Mar 16	\$ 2,470.74
7/04/2016	1002.1794-01	Express Salary Packaging Pty Ltd	GST on lease vehicle 1EEX663	\$ 34.64
7/04/2016	1002.1848-01	Venturecorp Pty Ltd	Survey equipment 26 Feb - 8 Mar & 24-31 Mar 16	\$ 2,090.00
7/04/2016	1002.1879-01	Domain Catering	Catering services	\$ 1,108.25
7/04/2016	1002.1910-01	Furr Restorations Pty Ltd	Conservation services - lower wall construction	\$ 1,650.00
7/04/2016	1002.1915-01	Marketforce Pty Ltd	Ad Proposed amendment beaches & beach reserves local law	\$ 741.64
7/04/2016	1002.1942-01	AllClean Property Service Plus Pty	Cleaning Indiana toilets - Mar 16	\$ 12,688.50
7/04/2016	1002.1956-01	Toolmart Australia Pty Ltd	Various polishing supplies	\$ 497.95
7/04/2016	1002.1963-01	P A Redden	Reimbursement - Police Clearance	\$ 61.80
7/04/2016	1002.205-01	Cottesloe News Delivery	Daily newspapers delivered from 14 Feb - 12 Mar 16	\$ 58.80
7/04/2016	1002.210-01	Hays Specialist Recruitment (Aust.)	Temporary depot staff w/e 27 Mar 16	\$ 351.19
7/04/2016	1002.26-01	Greenway Enterprises	Miscellaneous tools and materials	\$ 798.20
7/04/2016	1002.29-01	Fuji Xerox Australia Pty Ltd	Printing consumption - Feb 16	\$ 700.41
7/04/2016	1002.35-01	Cottesloe IGA	Catering supplies	\$ 81.62
7/04/2016	1002.37-01	Staples Australia Pty Ltd	Stationery order	\$ 433.35
7/04/2016	1002.38-01	Veolia Environmental Services	Tip/return of seaview skip bin	\$ 451.00
7/04/2016	1002.526-01	Zipform Pty Ltd	8000 Reusable window faced DLX envelopes	\$ 594.00
7/04/2016	1002.544-01	B M Pember	Infringement integration & general support	\$ 2,464.00
7/04/2016	1002.62-01	Bunnings Group Ltd	Hardware supplies	\$ 220.68
7/04/2016	1002.77-01	Galvins Plumbing Supplies	Time flow water fountain bubbler, Zip water filter and plumbing supplies	\$ 893.43
7/04/2016	1002.795-01	NetRegistry Pty Ltd	Renewal - cottesloe.wa.gov.au 17 May 16 to 17 May 17	\$ 47.85
7/04/2016	1002.84-01	West Australian Local Government Association	CEO Roundtable meeting with Auditor General	\$ 55.00
7/04/2016	1002.89-01	Major Motors Pty Ltd	Truck service	\$ 821.14
7/04/2016	1002.91-01	Claremont Asphalt	Repair x-over section to De-Bernales Walk	\$ 2,508.00
7/04/2016	1002.94-01	Insight CCS Pty Ltd	After hours answering service - Feb 16	\$ 797.23
7/04/2016	1002.946-01	Cook Industrial Minerals Pty Ltd	15 bags of superfine sand	\$ 330.00
7/04/2016	1003.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	\$ 692.44
7/04/2016	1003.2-01	Australian Services Union	Payroll Deduction	\$ 180.60
7/04/2016	1003.3-01	Department of Human Services	Payroll Deduction	\$ 542.76
11/04/2016	1004.1098-01	National Australia Bank Business Visa	Nitro PDF Pro 10 & 8 Nitro PDE pro 8.9-10 \$311.47	\$ 1,749.18
			Vehicle registration search Queensland - \$16.20	
			Vehicle registration search Queensland - \$48.60	
			Vehicle registration search Queensland - \$32.40	
			MSY Technology - 9 SanDisk Ultra, 1 SanDisk and 1HDD dock to transfer data - \$1266.71	
			Vehicle registration search Queensland - \$32.40	

LIST OF ACCOUNTS - APRIL 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			Vehicle registration search Queensland - \$32.40	
			Monthly credit card fee - \$9.00	
12/04/2016	1005.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles - Mar 16	\$ 5,535.38
14/04/2016	1006.1083-01	Zip Heaters (Aust) Pty Ltd	Diagnose/repair fault hydro tap - staff kitchen	\$ 647.59
14/04/2016	1006.1099-01	O'Connor Lawnmower & Chainsaw Centre	Plant parts	\$ 305.60
14/04/2016	1006.114-01	Creation Landscape Supplies	Yellow sand	\$ 98.00
14/04/2016	1006.1245-01	Nu-Trac Rural Contracting	Beach cleaning - Mar 16	\$ 10,082.00
14/04/2016	1006.1249-01	Jtagz Pty Ltd	100 of each dog tags	\$ 154.00
14/04/2016	1006.128-01	Total Packaging (WA) Pty Ltd	20 cartons of dog waste bags	\$ 2,768.48
14/04/2016	1006.1340-01	F J Fitzsimmons & Co	Resurface ROW 54 from Dalgety - Railway St	\$ 25,410.00
14/04/2016	1006.139-01	Australia Post	Daily mail delivered and collected - Mar 16	\$ 2,388.62
14/04/2016	1006.1473-01	Eco Resources Pty Ltd	Receive waste/rubble	\$ 1,193.50
14/04/2016	1006.1521-01	Gemtek automation	Supply/install front wall mount projector and screen	\$ 4,120.26
14/04/2016	1006.1582-01	Snap Claremont	Building plan search	\$ 26.00
14/04/2016	1006.1583-01	Information Proficiency	Archive boxes project 6-19 Mar 16	\$ 1,320.00
14/04/2016	1006.159-01	John Parker Vactor Jet Rodding	Drain cleaning for Mar 16	\$ 2,079.00
14/04/2016	1006.1626-01	Young's Plumbing Service Pty Ltd	Install gas bayonet - Civic Centre caretakers cottage	\$ 495.00
14/04/2016	1006.1694-01	B & B Waste Contractors Pty Ltd	Greenwaste verge collection - Mar 16	\$ 28,820.00
14/04/2016	1006.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 3 Apr 16	\$ 2,449.99
14/04/2016	1006.1879-01	Domain Catering	Catering - Special council meeting 5 Apr 16	\$ 353.75
14/04/2016	1006.1928-01	Lions Clubs	Council contribution 2015/2016	\$ 1,500.00
14/04/2016	1006.1935-01	E Bull	Reimbursement	\$ 51.80
14/04/2016	1006.1965-01	Borrello Graham Legal Pty Ltd	Legal advice	\$ 2,723.00
14/04/2016	1006.200-01	Paint Industries Pty Ltd	Road marking paint	\$ 246.24
14/04/2016	1006.201-01	The Environmental Printing Company	Stationery with Town of Cottesloe logo order	\$ 1,540.00
14/04/2016	1006.26-01	Greenway Enterprises	Sprinkler marking flag	\$ 50.82
14/04/2016	1006.35-01	Cottesloe IGA	Catering supplies	\$ 18.32
14/04/2016	1006.37-01	Staples Australia Pty Ltd	Stationery order	\$ 512.46
14/04/2016	1006.46-01	Professional Tree Surgeons	Tree pruning	\$ 528.00
14/04/2016	1006.48-01	Cannon Hygiene Australia Pty Ltd	Sanitary unit service	\$ 2,628.54
14/04/2016	1006.49-01	Charles Service Company	Cleaning services - Mar 16	\$ 5,044.03
14/04/2016	1006.522-01	Dogs Refuge Home (WA) Incorporated	Dog pound fees - Apr - Jun 16	\$ 1,682.45
14/04/2016	1006.525-01	GC Sales (WA)	50x120lt & 30x240lt axles & 10x120lt rubbish bins	\$ 1,056.00
14/04/2016	1006.563-01	Kelyn Training Services	Registration - Chainsaw training course	\$ 395.00
14/04/2016	1006.62-01	Bunnings Group Ltd	Hardware supplies	\$ 353.41
14/04/2016	1006.656-01	Surf Life Saving Western Australia	2015/16 Surf life saving contract - Apr 16	\$ 31,554.28

LIST OF ACCOUNTS - APRIL 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
14/04/2016	1006.695-01	Cardno (WA) Pty Ltd	Coastal monitoring project 15/16	\$ 680.63
14/04/2016	1006.75-01	Safety Zone Australia Pty Ltd	Safety wear - depot staff	\$ 830.51
14/04/2016	1006.79-01	Perth Irrigation Centre	New controller & parts - Napier/Maine controller and reticulation hardware supplies	\$ 4,056.47
14/04/2016	1006.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 32,838.70
14/04/2016	1006.91-01	Claremont Asphalt	Remove storm water drain spoil from Curtin sump and repair ROW rear of Margaret St	\$ 8,360.00
20/04/2016	1007.1903-01	Click Super	Superannuation deduction	\$ 18,750.70
21/04/2016	1008.1133-01	Lock, Stock & Farrell Locksmith Pty	Locksmith services	\$ 263.15
21/04/2016	1008.114-01	Creation Landscape Supplies	Sand	\$ 85.00
21/04/2016	1008.1229-01	The Planning Group WA Pty Ltd	Station St Precinct Renewal Strategy-Report	\$ 7,700.00
21/04/2016	1008.1361-01	Department of Transport	Vehicle ownership search - Mar 16	\$ 3,030.45
21/04/2016	1008.1486-01	Leighton Panel & Paint Bicton	Repairs to Ranger ute excess	\$ 300.00
21/04/2016	1008.1582-01	Snap Claremont	Building plan search	\$ 17.50
21/04/2016	1008.1589-01	iCLOUD Services	EnforceIT support handhelds & smart parking	\$ 1,214.40
21/04/2016	1008.1614-01	Challenger Institute of Technology	Final units of Traineeship	\$ 192.60
21/04/2016	1008.1626-01	Young's Plumbing Service Pty Ltd	Repair punctured pipe - sunken lawn	\$ 271.70
21/04/2016	1008.1671-01	Work Clobber	Safety work boots	\$ 137.50
21/04/2016	1008.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 10 Apr 16	\$ 3,114.38
21/04/2016	1008.1794-01	Express Salary Packaging Pty Ltd	GST on lease vehicle 1EEX663	\$ 34.64
21/04/2016	1008.1833-01	ACR No 1 Pty Ltd T/A Prestige Honda	Vehicle service	\$ 930.35
21/04/2016	1008.1907-01	Hocking Heritage Studio	Architectural services - Lesser Hall refurbishments and various consultants services	\$ 27,815.00
21/04/2016	1008.1910-01	Furr Restorations Pty Ltd	Conservation services - lower wall construction	\$ 330.00
21/04/2016	1008.1915-01	Marketforce Pty Ltd	Marketforce advertising for Mar 16	\$ 4,432.71
21/04/2016	1008.1961-01	Aardvark Holdings (WA) Pty Ltd TA	Replace broken fixed pane window - Civic Centre main entrance	\$ 538.00
21/04/2016	1008.20-01	Hillmack Sales (Australia) Pty Ltd	Grano for bin pad	\$ 350.00
21/04/2016	1008.35-01	Cottesloe IGA	Catering supplies	\$ 36.64
21/04/2016	1008.37-01	Staples Australia Pty Ltd	Stationery order	\$ 73.35
21/04/2016	1008.38-01	Veolia Environmental Services	Tip/return depot skip bin	\$ 451.00
21/04/2016	1008.47-01	Collisters Electrical	Replace 4 lighting ballasts - Memorial Hall	\$ 971.30
21/04/2016	1008.526-01	Zipform Pty Ltd	Final rate instalment notice due 26 Apr 16	\$ 738.09
21/04/2016	1008.62-01	Bunnings Group Ltd	Hardware supplies	\$ 223.62
21/04/2016	1008.75-01	Safety Zone Australia Pty Ltd	Protective clothing	\$ 782.10
21/04/2016	1008.84-01	West Australian Local Government Association	Marketing & communications advisor advertising	\$ 536.04
21/04/2016	1008.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 8,998.27
21/04/2016	1008.88-01	Managed IT Pty Ltd	Information technology support	\$ 10,370.41
21/04/2016	1008.89-01	Major Motors Pty Ltd	Vehicle service	\$ 749.96
21/04/2016	1009.1774-01	Express Salary Packaging Pty Ltd	Payroll Deduction	\$ 690.32

LIST OF ACCOUNTS - APRIL 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
21/04/2016	1009.2-01	Australian Services Union	Payroll Deduction	\$ 180.60
21/04/2016	1009.3-01	Department of Human Services	Payroll Deduction	\$ 542.01
28/04/2016	1010.1020-01	By Word of Mouth Pty Ltd	Catering services	\$ 269.50
28/04/2016	1010.1200-01	Adams Coachlines	Cott Cat Shuttle bus service - Mar 16	\$ 14,237.75
28/04/2016	1010.122-01	Jackson McDonald Services Pty Ltd	Legal services	\$ 10,079.77
28/04/2016	1010.1235-01	Seaview Community Kindergarten	Contribution	\$ 1,650.00
28/04/2016	1010.1309-01	Scott Printers Pty Ltd	3200 Native Plant Subsidy Scheme Launch event flyers	\$ 484.00
28/04/2016	1010.132-01	Landfill Gas & Power Pty Ltd	Black power supply - Mar 16	\$ 3,111.50
28/04/2016	1010.1457-01	Church of Christ	2500 Delivery of native plant subsidy scheme	\$ 330.00
28/04/2016	1010.1473-01	Eco Resources Pty Ltd	Receive waste/rubble	\$ 1,534.50
28/04/2016	1010.1479-01	Environmental Wastewater C S Pty Ltd	Street sweeping - Mar 16	\$ 7,462.58
28/04/2016	1010.1507-01	Forpark Australia	4 toddler swing seats	\$ 482.90
28/04/2016	1010.1509-01	Mastec Australia Pty Ltd	Various parts for wheelie bins	\$ 3,063.50
28/04/2016	1010.1576-01	Edinger Real Estate	Stack St depot monthly lease fee - May 16	\$ 16,840.19
28/04/2016	1010.159-01	John Parker Vactor Jet Rodding	Drain cleaning for Mar 16	\$ 2,079.00
28/04/2016	1010.1723-01	Perthwaste Green Recycling	Domestic and commercial waste collection - Mar 16	\$ 54,095.94
28/04/2016	1010.1742-01	Onsite Rentals Pty Ltd	Hire of three portable toilets - Sculptures by the sea and Easter weekend	\$ 5,516.50
28/04/2016	1010.1758-01	Crest Personnel Pty Ltd	Temporary depot staff w/e 17 Apr 16	\$ 3,135.14
28/04/2016	1010.1879-01	Domain Catering	Catering services	\$ 242.25
28/04/2016	1010.188-01	Bob Jane T-Mart	Repair tyre 1EIK730	\$ 40.00
28/04/2016	1010.19-01	McLeods Barristers & Solicitors	Parking prosecution	\$ 1,874.32
28/04/2016	1010.1915-01	Marketforce Pty Ltd	Advertising - Tender T02/2016	\$ 1,862.00
28/04/2016	1010.1927-01	Michael Page International	Temporary administration officer w/e 17 Apr 16	\$ 251.59
28/04/2016	1010.1932-01	Victoria Park Toastmasters	6 month membership fees	\$ 102.00
28/04/2016	1010.1971-01	Adelethe Graphic Design	Design - Native plant subsidy scheme launch event	\$ 360.00
28/04/2016	1010.205-01	Cottesloe News Delivery	Daily newspapers delivered from 13 Mar - 9 Apr 16	\$ 58.80
28/04/2016	1010.29-01	Fuji Xerox Australia Pty Ltd	Printing consumption X415213 & X415220 - Mar 16	\$ 776.10
28/04/2016	1010.35-01	Cottesloe IGA	Catering services	\$ 156.67
28/04/2016	1010.37-01	Staples Australia Pty Ltd	Stationery order	\$ 403.39
28/04/2016	1010.580-01	St John Ambulance Australia (WA) Inc	First aid training 12 Apr 16	\$ 160.00
28/04/2016	1010.62-01	Bunnings Group Ltd	Hardware supplies	\$ 48.48
28/04/2016	1010.661-01	T-Quip	Service of ride on mowers	\$ 711.45
28/04/2016	1010.759-01	Adshel Street Furniture Pty Ltd	Ad - 2015/16 Cott Cat - Mar 16	\$ 1,045.00
28/04/2016	1010.85-01	Western Metropolitan Regional Council	Transfer station waste disposal	\$ 16,157.17
28/04/2016	1010.89-01	Major Motors Pty Ltd	Service tipper truck 1EX2241	\$ 180.00
28/04/2016	1010.91-01	Claremont Asphalt	Asphalt patching	\$ 3,718.00

LIST OF ACCOUNTS - APRIL 2016

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
1/04/2016		National Australia Bank	Bank fees	\$ 117.57
1/04/2016		National Australia Bank	Bank fees	\$ 316.68
1/04/2016		Commonwealth Bank of Australia	Bank fees	\$ 400.86
1/04/2016		National Australia Bank	Bank fees	\$ 1,235.93
6/04/2016		Town of Cottesloe Staff	Fortnightly payroll	\$ 85,048.47
15/04/2016		National Australia Bank	Bank fees	\$ 64.23
20/04/2016		Town of Cottesloe Staff	Fortnightly payroll	\$ 83,933.24
28/04/2016		National Australia Bank	Bank fees	\$ 88.73
29/04/2016		National Australia Bank	Bank fees	\$ 9.03
29/04/2016		National Australia Bank	Bank fees	\$ 48.64
29/04/2016		National Australia Bank	Bank fees	\$ 152.60
29/04/2016		National Australia Bank	Bank fees	\$ 325.25
29/04/2016		National Australia Bank	Bank fees	\$ 646.07
	TOTAL			\$ 933,577.03